



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Division of Program Compliance – Audits Branch  
11401 S. Bloomfield Avenue, Unit 203, 2<sup>nd</sup> Floor  
Norwalk, CA 90650  
(562) 406-3929, FAX (562) 406-3951

April 21, 2009

Mark A. Refowitz, Director  
Orange County Behavioral Health Services  
405 W. 5<sup>th</sup> Street, 7<sup>th</sup> Floor  
Santa Ana, CA 92701

Dear Mr. Refowitz:

## AUDIT REPORT – ORANGE COUNTY BEHAVIORAL HEALTH SERVICES

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Orange County Behavioral Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to the review of SD/MC units of service/time, Administrative costs and Crossover revenues and contract maximums.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

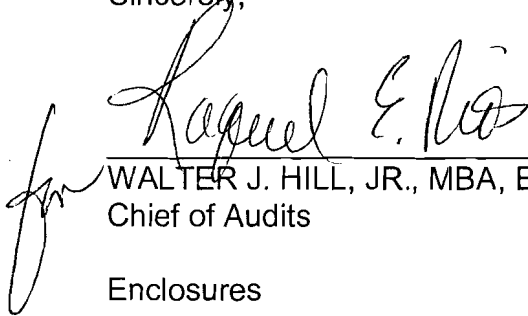
NET PROGRAM COSTS				
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 31,400,955	\$	31,041,452	\$ (359,503)
Federal Share of Healthy Families/Medi-Cal	\$ 34,291	\$	35,900	\$ 1,609
State General Funds EPSDT Due State	\$ 14,209,513	\$	14,028,936	\$ (180,577)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Mark A. Refowitz, Director  
Orange County Behavioral Health Services  
April 21, 2009  
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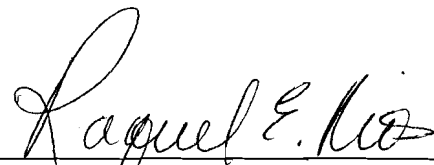
This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

Enclosures

Certified Mail

  
RAQUEL RIOS, Supervisor  
Audits - Southern Region

COUNTY OF ORANGE  
BEHAVIORAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

			As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>					
<u>PROGRAM COSTS</u>					
<u>COUNTY PROVIDERS</u>					
MEDI-CAL - FFP	(Sch. 2a)		\$ 16,290,412	\$ (340,149)	\$ 15,950,263
HEALTHY FAMILIES - FFP	(Sch. 2a)		24,726	2,523	27,249
TOTAL FFP - COUNTY PROVIDERS			\$ 16,315,138	\$ (337,626)	\$ 15,977,512
<u>CONTRACT PROVIDERS</u>					
MEDI-CAL - FFP	(Sch. 3b)		\$ 15,110,543	\$ (19,354)	\$ 15,091,189
HEALTHY FAMILIES - FFP	(Sch. 3b)		9,565	(914)	8,651
TOTAL FFP - CONTRACT PROVIDERS			\$ 15,120,108	\$ (20,268)	\$ 15,099,840
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>					
MEDI-CAL - FFP			\$ 31,400,955	\$ (359,503)	\$ 31,041,452
HEALTHY FAMILIES - FFP			34,291	1,609	35,900
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS			\$ 31,435,246	\$ (357,894)	\$ 31,077,352
 <u>SUMMARY OF STATE GENERAL FUNDS</u>					
EPSDT - SGF (See Note below)	(Sch. 4)		\$ 14,209,513	\$ (180,577)	\$ 14,028,936

Note: The As Settled amount includes a refund of \$33,551 to the State subsequent to the initial EPSDT settlement.  
(Refer to Adjustment 95).

COUNTY OF ORANGE  
BEHAVIORAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	21,276,498	(640,361)	20,636,137
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	72,399	72,399
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	2,262	2,262
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	38,039	(1,139)	36,900
9. Total		<u>\$ 21,314,537</u>	<u>\$ (566,839)</u>	<u>\$ 20,747,698</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	94,843	(5,208)	89,635
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 94,843</u>	<u>\$ (5,208)</u>	<u>\$ 89,635</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	21,181,655	(562,754)	20,618,901
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	2,262	2,262
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	38,039	(1,139)	36,900
25. Total		<u>\$ 21,219,694</u>	<u>\$ (561,631)</u>	<u>\$ 20,658,063</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 776,551	\$ 0	\$ 776,551
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	382,215	2	382,217
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	179,972	2	179,974
29. Total		<u>\$ 1,338,738</u>	<u>\$ 4</u>	<u>\$ 1,338,742</u>

COUNTY OF ORANGE  
BEHAVIORAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004

<u>COUNTY OPERATED FEDERAL</u>		<u>Audit</u>		
		<u>As Settled</u>	<u>Adjustments</u>	<u>As Audited</u>
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Medi-Cal Administrative Reimbursement</u>				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 8,566,964	\$ (94,261)	\$ 8,472,703
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 8,832,379	\$ (77,119)	\$ 8,755,260
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 8,566,964</u>	<u>\$ (94,261)</u>	<u>\$ 8,472,703</u>
<u>Healthy Families Administrative Reimbursement</u>				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 5,275	\$ (254)	\$ 5,021
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 15,963	\$ 15,963
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 5,021</u>	<u>\$ 5,021</u>
<u>Utilization Review Reimbursement</u>				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 0	\$ 0	\$ 0
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Net SD/MC Reimbursement - FFP</u>				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 11,292,567	\$ (342,341)	\$ 10,950,226
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	47,059	47,059
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	2,262	2,262
48. MAA	(MH 1979, Ln 11, 12 & 13)	714,363	2	714,365
49. Administrative Reimbursement	(MH1979, Ln 6)	4,283,482	(47,131)	4,236,351
50. U.R. Skilled Professional	(MH1979, Ln 14)	0	0	0
51. U.R. Other	(MH1979, Ln 15)	0	0	0
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 16,290,412</u>	<u>\$ (340,149)</u>	<u>\$ 15,950,263</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	<u>0</u>	<u>0</u>	<u>0</u>
56. Total SD/MC Reimbursement - FFP		<u>\$ 16,290,412</u>	<u>\$ (340,149)</u>	<u>\$ 15,950,263</u>
<u>Net Healthy Families Reimbursement - FFP</u>				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 24,726	\$ (741)	\$ 23,985
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	3,264	3,264
60. Total Healthy Families Reimbursement - FFP		<u>\$ 24,726</u>	<u>\$ 2,523</u>	<u>\$ 27,249</u>
61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 16,315,138</u>	<u>\$ (337,626)</u>	<u>\$ 15,977,512</u>
				(To Sch. 1)

[illegible]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Legal Entity	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total MAA FFP
Number	In-Patient (MH 1968, Ln 28 to 30)	In-Patient (MH 1968, Ln 31)	Out-Patient (MH 1968, Ln 28 to 30)	Out-Patient (MH 1968, Ln 31)	In-Patient (Col 4-11)	In-Patient (Col 5-12)	Out-Patient (Col 9-13)	Out-Patient (Col 10-14)	Reimbursement (MH 1979, Ln 11-13)
00136 NEW ALTERNATIVES \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 203,101	\$ 0	\$ 0
00203 PACIFIC CLINICS-CHILD & ADULT \$	\$ 0	\$ 0	\$ 13,432	\$ 0	\$ 0	\$ 0	\$ 2,849,909	\$ 2,864	\$ 0
00457 SUNNY HILLS CHILDREN'S GARDE \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,612	\$ 0	\$ 0
00478 ROYALE HEALTH CARE CENTER \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,054,670	\$ 0	\$ 0
00479 CHILD GUIDANCE CENTER \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,547,835	\$ 1,746	\$ 0
00480 WESTERN YOUTH SERVICES \$	\$ 0	\$ 0	\$ 80	\$ 0	\$ 0	\$ 0	\$ 5,833,644	\$ 7,595	\$ 0
00482 ORANGE CO ASSOCIATION FOR M \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 997,534	\$ 0	\$ 0
00518 OLIVE CREST TREATMENT CENTE \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,130,692	\$ 0	\$ 0
00535 ANAHEIM UNION H.S. DISTRICT \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,947	\$ 0	\$ 0
00542 LATINO PSYCHOLOGICAL/SOC SV \$	\$ 0	\$ 0	\$ 1,395	\$ 0	\$ 0	\$ 0	\$ 1,883,937	\$ 0	\$ 0
00596 KINSHIP CENTER \$	\$ 0	\$ 0	\$ 12,515	\$ 0	\$ 0	\$ 0	\$ 1,312,242	\$ 0	\$ 0
00654 COMMUNITY SERVICE PROGRAMS \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 371,496	\$ 0	\$ 0
00793 CANYON ACRES CHILDRENS SVC \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 767,519	\$ 0	\$ 0
00801 ASPEN COMMUNITY SVCS / MSO \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,937,902	\$ 1,103	\$ 0
00870 CRITTENTON SERVICES \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 460,806	\$ 0	\$ 0
00916 SOUTH COAST CHILDRENS SOCIE \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,649,320	\$ 0	\$ 0
00975 ASPEN GROUPS, INC. \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,766,132	\$ 0	\$ 0
01061 HILLVIEW ACRES CHILDRENS HOI \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 417,901	\$ 0	\$ 0
01207 SHANDIN HILLS REHAB. CENTER \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41,830	\$ 0	\$ 0
0 \$	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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GRAND TOTAL	\$ 0	\$ 0	\$ 27,422	\$ 0	\$ 0	\$ 0	\$ 28,276,029	\$ 13,308	\$

(To Sch. 1)



COUNTY OF ORANGE  
BEHAVIORAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004

SCHEDULE 4

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 49,520,395	\$ (623,203)	\$ 48,897,192
(2) Total SD/MC Claims (Adjustments Nos. 85, 87 & 89)	\$ 41,203,620	\$ (83,316)	\$ 41,120,304
(3) Percent % (Line 1/Line 2)	120.18%	-1.27%	118.91%
(4) EPSDT Claims (Adjustments Nos. 86, 88 & 90)	\$ 28,302,900	\$ (83,316)	\$ 28,219,584
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	\$ 34,014,425	\$ (458,518)	\$ 33,555,907
(6) Cost Settled Baseline for EPSDT	\$ 3,515,358	\$ -	\$ 3,515,358
(7) Net Cost Settlement Amount (Line 5 - Line 6)	\$ 30,499,067	\$ (458,518)	\$ 30,040,549
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	\$ 14,243,064	\$ (214,128)	\$ 14,028,936
(8a) FY 2001-02 EPSDT Settlement	\$ 14,696,250	\$ -	\$ 14,696,250
(8b) Annual Local Growth (L. 8 - 8a)	\$ -	\$ -	\$ -
(9) County Match 10% of Local Growth (8b x 10%)	\$ -	\$ -	\$ -
(10) Net Cost Settlement Amount (L. 8 - 9 )	\$ 14,243,064	\$ (214,128)	\$ 14,028,936
(11) SGF Distribution (Settled and Audited) (Adjustments Nos. 92 to 94)	\$ 14,243,064	\$ (33,551)	\$ 14,209,513
(12) SGF Due County (State)	\$ -	\$ (180,577)	\$ (180,577)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2003-2004, includes increase for FFS/MC provider rate increase
- (11) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider COUNTY OF ORANGE				Provider Number 00030	No. of Adj. 95	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	6	B	MEDI-CAL ADJUSTMENTS FROM MH 1961  To eliminate Mental Health Interest reported on MH 1962-Other Adjustments that were not actually incurred by the County	\$ 0	\$ (160,056)	\$ (160,056)
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust Allowable Costs for Allocation in conjunction with adjustment number 1.	\$ 92,902,509	\$ (160,056)	\$ 92,742,453
3	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS  To adjust reported Total Administrative Costs in conjunction with adjustment number 2.	\$ 23,688,955	\$ (160,056)	\$ 23,528,899
4	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 8,832,379	\$ (77,119)	\$ 8,755,260
5	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	15,963	15,963
6	MH 1960	11	C	NON-SD/MC ADMINISTRATION	14,856,576	(98,900)	14,757,676
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS  To adjust SD/MC, Healthy Families and Non-SD/MC Administrative Costs in conjunction with adjustment number 2. The reallocation of audited Total Administrative Costs was based on the Medi-Cal Administrative Activities (MAA) Average Medi-Cal Eligibility Factor of 37.28% after the allocation of administrative costs for Mode 45 and Mode 60 for Service Function 60/60, which was provided by a County operated provider.	\$ <u>23,688,955</u>	\$ <u>(160,056)</u>	\$ <u>23,528,899</u>
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO SERVICE FUNCTION CODES -- COUNTY PROVIDERS</u></b>			
				<u>Mode-SF</u>			
7	MH 1966	3	-	GROSS COST - FFS 15-30	\$ 228,953	\$ (228,953)	\$ 0
8	MH 1966	3	-	GROSS COST - FFS 15-40	\$ 2,513,687	\$ (2,513,687)	\$ 0
9	MH 1966	3	-	GROSS COST - FFS 15-50	\$ 8,113	\$ (8,113)	\$ 0
10	MH 1966	3	-	GROSS COST - FFS 15-60	\$ 2,127,232	\$ (2,127,232)	\$ 0
11	MH 1966	3	H	GROSS COST - FFS PSYCHIATRIST - PROV. #8095 15-31	\$ 0	\$ 106,358	\$ 106,358
12	MH 1966	3	I	GROSS COST - FFS PSYCHIATRIST - PROV. #8095 15-41	\$ 0	\$ 1,572,285	\$ 1,572,285
13	MH 1966	3	J	GROSS COST - FFS PSYCHIATRIST - PROV. #8095 15-51	\$ 0	\$ 2,692	\$ 2,692
14	MH 1966	3	K	GROSS COST - FFS PSYCHIATRIST - PROV. #8095 15-61	\$ 0	\$ 2,125,376	\$ 2,125,376
15	MH 1966	3	L	GROSS COST - FFS PSYCHOLOGIST - PROV. #8096 15-32	\$ 0	\$ 43,069	\$ 43,069
16	MH 1966	3	M	GROSS COST - FFS PSYCHOLOGIST - PROV. #8096 15-42	\$ 0	\$ 392,343	\$ 392,343
17	MH 1966	3	N	GROSS COST - FFS PSYCHOLOGIST - PROV. #8096 15-52	\$ 0	\$ 5,421	\$ 5,421
18	MH 1966	3	O	GROSS COST - FFS MFCC - PROV. #8097 15-33	\$ 0	\$ 44,569	\$ 44,569
19	MH 1966	3	P	GROSS COST - FFS MFCC - PROV. #8097 15-43	\$ 0	\$ 414,910	\$ 414,910
20	MH 1966	3	Q	GROSS COST - FFS LCSW - PROV. #8098 15-34	\$ 0	\$ 15,930	\$ 15,930
21	MH 1966	3	R	GROSS COST - FFS LCSW - PROV. #8098 15-44	\$ 0	\$ 134,149	\$ 134,149
22	MH 1966	3	S	GROSS COST - FFS RN - PROV. #8099 15-35	\$ 0	\$ 19,027	\$ 19,027
23	MH 1966	3	T	GROSS COST - FFS RN - PROV. #8099 15-65	\$ 0	\$ 1,856	\$ 1,856
Info.				TOTAL		<u>0</u>	
				To adjust the reported Fee-For-Service (MHS) gross costs at the service function level to identify the gross costs by individual discipline/provider number and by service function code as reflected on the County's supporting documentation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO ALLOCATION OF COSTS TO SERVICE FUNCTION CODES -- CONTRACT PROVIDERS</b>			
				<u>Mode-SF</u>			
24	MH 1966	3		GROSS COST - WESTERN YOUTH SVCS LE #00480 15-50	\$ 90,159	\$ (21,585)	\$ 68,574
25	MH 1966	3		GROSS COST - WESTERN YOUTH SVCS LE #00480 15-58	\$ 100,837	\$ 21,585	\$ 122,422
26	MH 1966	3		GROSS COST - ORANGE CO. ASSN. FOR M.H. LE #00482 15-30	\$ 1,335,752	\$ (253,032)	\$ 1,082,720
27	MH 1966	3		GROSS COST - ORANGE CO. ASSN. FOR M.H. LE #00482 15-40	\$ 31,672	\$ 253,032	\$ 284,704
28	MH 1966	3		GROSS COST - LATINO PSYCHOLOGICAL LE #00542 15-31	\$ 1,429,737	\$ (177,992)	\$ 1,251,745
29	MH 1966	3		GROSS COST - LATINO PSYCHOLOGICAL LE #00542 15-41	\$ 443,007	\$ 177,992	\$ 620,999
Info.				TOTAL	\$ 3,431,164	\$ 0	\$ 3,431,164
				To adjust reported gross cost for contract providers in where the adjustment of total units of service/time (adjustment numbers 58 through 29) caused large fluctuations in the cost per unit, as indicated by the County			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME</u></b> <b><u>COUNTY PROVIDERS</u></b>			
				<div>Mode-SF</div>			
30	MH 1966	2	-	TOTAL UNITS - FFS 15-30	93,135	(93,135)	0
31	MH 1966	2	-	TOTAL UNITS - FFS 15-40	1,022,535	(1,022,535)	0
32	MH 1966	2	-	TOTAL UNITS - FFS 15-50	3,300	(3,300)	0
33	MH 1966	2	-	TOTAL UNITS - FFS 15-60	865,330	(865,330)	0
34	MH 1966	2	H	TOTAL UNITS - FFS PSYCHIATRIST - PROV. #8095 15-31	0	43,265	43,265
35	MH 1966	2	I	TOTAL UNITS - FFS PSYCHIATRIST - PROV. #8095 15-41	0	639,585	639,585
36	MH 1966	2	J	TOTAL UNITS - FFS PSYCHIATRIST - PROV. #8095 15-51	0	1,095	1,095
37	MH 1966	2	K	TOTAL UNITS - FFS PSYCHIATRIST - PROV. #8095 15-61	0	864,575	864,575
38	MH 1966	2	L	TOTAL UNITS - FFS PSYCHOLOGIST - PROV. #8096 15-32	0	17,520	17,520
39	MH 1966	2	M	TOTAL UNITS - FFS PSYCHOLOGIST - PROV. #8096 15-42	0	159,600	159,600
40	MH 1966	2	N	TOTAL UNITS - FFS PSYCHOLOGIST - PROV. #8096 15-52	0	2,205	2,205
41	MH 1966	2	O	TOTAL UNITS - FFS MFCC - PROV. #8097 15-33	0	18,130	18,130
42	MH 1966	2	P	TOTAL UNITS - FFS MFCC - PROV. #8097 15-43	0	168,780	168,780
43	MH 1966	2	Q	TOTAL UNITS - FFS LCSW - PROV. #8098 15-34	0	6,480	6,480
44	MH 1966	2	R	TOTAL UNITS - FFS LCSW - PROV. #8098 15-44	0	54,570	54,570
45	MH 1966	2	S	TOTAL UNITS - FFS RN - PROV. #8099 15-35	0	7,740	7,740
46	MH 1966	2	T	TOTAL UNITS - FFS RN - PROV. #8099 15-65	0	755	755
Info.				TOTAL		<u>0</u>	
				To adjust the reported Fee-For-Service (MHS) total units of service/time at the service function level to identify the total units of service/time by individual discipline/provider number and by service function code as reflected on the County's supporting documentation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
47 48 Info.	MH 1966A MH 1966A		TOTAL	<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME</u>			
				<u>COUNTY PROVIDERS</u>			
				MEDI-CAL UNITS 07/01/03 - 09/30/03 - COUNTY PROVIDERS	2,241,330	21,436	2,262,766 *
				MEDI-CAL UNITS 10/01/03 - 06/30/04 - COUNTY PROVIDERS	6,377,505	48,208	6,425,713 *
				TOTAL MEDI-CAL UNITS	<u>8,618,835</u>	<u>69,644</u>	<u>8,688,479</u>
				To adjust reported Medi-Cal units to include Medicare/Medi-Cal Crossover units, Enhanced SD/MC (Children) units, Enhanced SD/MC (Refugees) units and Healthy Families (SED) units per settled cost report. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				- Medicare/Medi-Cal Crossover Units 07/01/03 - 09/30/03	19,445		
				- Medicare/Medi-Cal Crossover Units 10/01/03 - 06/30/04	34,274		
				- Enhanced SD/MC (Children) Units 07/01/03 - 09/30/03	0		
				- Enhanced SD/MC (Children) Units 10/01/03 - 06/30/04	0		
				- Enhanced SD/MC(Refugees) Units 07/01/03 - 06/30/04	0		
				- Healthy Families (SED) Units 07/01/03 - 09/30/03	1,991		
				- Healthy Families (SED) Units 10/01/03 - 06/30/04	13,934		
				Subtotal 07/01/03 - 09/30/03	21,436		
				Subtotal 10/01/03 - 06/30/04	48,208		
				Total	<u>69,644</u>		
49 50 Info.	MH 1966A MH 1966A		TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 - COUNTY PROVIDERS **	2,262,766	(152,958)	2,109,808 *
				MEDI-CAL UNITS 10/01/03 - 06/30/04 - COUNTY PROVIDERS **	6,425,713	67,717	6,493,430 *
				TOTAL MEDI-CAL UNITS	<u>8,688,479</u>	<u>(85,241)</u>	<u>8,603,238</u>
				To adjust the as settled total Medi-Cal units to agree with total Medi-Cal units per the State Department of Mental Health (DMH) Summary of Approved Claims Report dated December 3, 2008. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
51 Info. Info.	MH 1966A MH 1966A		TOTAL	<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME - COUNTY PROVIDERS</u></b>			
				MEDI-CAL UNITS 07/01/03 - 09/30/03 - COUNTY PROVIDERS **	2,109,808	154,315	2,264,123 *
				MEDI-CAL UNITS 10/01/03 - 06/30/04 - COUNTY PROVIDERS **	6,493,430	0	6,493,430 *
				TOTAL MEDI-CAL UNITS	8,603,238	154,315	8,757,553
To adjust total Medi-Cal units per State DMH Summary of Approved Claims Report dated December 3, 2008 to agree with total Medi-Cal units per the County's records. Copies of workpapers detailing adjustments by service functions have been provided to the County.							
52 Info. Info.	MH 1966A MH 1966A		TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 - COUNTY PROVIDERS **	2,264,123	(154,675)	2,109,448 *
				MEDI-CAL UNITS 10/01/03 - 06/30/04 - COUNTY PROVIDERS **	6,493,430	0	6,493,430 *
				TOTAL MEDI-CAL UNITS	8,757,553	(154,675)	8,602,878
				To adjust the County's records to incorporate the controls of the lower of State of DMH Summary of Approved Claims Report dated December 3, 2008 or County's records. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
53 54 Info.	MH 1966A MH 1966A		TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 - COUNTY PROVIDERS **	2,109,448	(23,294)	2,086,154 *
				MEDI-CAL UNITS 10/01/03 - 06/30/04 - COUNTY PROVIDERS **	6,493,430	(123,837)	6,369,593 *
				TOTAL MEDI-CAL UNITS	8,602,878	(147,131)	8,455,747
				To adjust the County's records to incorporate the following Medi-Cal units adjustments. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
DMH Disallowed Claims				(45,471)			
Disallowed EPSDT per DMH Medi-Cal Oversight Audit				(695)			
Claimed IMD Units				(67,046)			
County Manual Credits				(29,204)			
County Compliance Issue #05-027				(4,715)			
Total				(147,131)			
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
Info. 55 Info.	MH 1966A MH 1966A			<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME - COUNTY PROVIDERS</u></b>			
				TOTAL MEDI-CAL UNITS 07/01/03 - 09/30/03 - COUNTY PROVIDERS **	2,086,154	0	2,086,154 *
				TOTAL MEDI-CAL UNITS 10/01/03 - 06/30/04 - COUNTY PROVIDERS **	6,369,593	(18)	6,369,575 *
				TOTAL MEDI-CAL UNITS	<u>8,455,747</u>	<u>(18)</u>	<u>8,455,729</u>
To reduce total Medi-Cal units of service/time for county operated providers as Medi-Cal units of service/time exceed total units. Medi-Cal units of service/time cannot exceed total units. Copies of workpapers detailing adjustments by service functions have been provided to the County.							
56 57 Info.	MH 1966A MH 1966A			TOTAL MEDI-CAL UNITS 07/01/03 - 09/30/03 - COUNTY PROVIDERS **	2,086,154	(24,918)	2,061,236
				TOTAL MEDI-CAL UNITS 10/01/03 - 06/30/04 - COUNTY PROVIDERS **	6,369,575	(73,130)	6,296,445
				TOTAL MEDI-CAL UNITS	<u>8,455,729</u>	<u>(98,048)</u>	<u>8,357,681</u>
				To reduce total Medi-Cal units for county operated providers by audited Medicare/Crossover units, audited Enhanced SD/MC (Children) units, audited Enhanced SD/MC (Refugees) units and audited Healthy Families (SED) units per State DMH Summary of Net Approved Claims Report dated December 3, 2008. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
- Medicare/Medi-Cal Crossover Units 07/01/03 - 09/30/03 (18,856)							
- Medicare/Medi-Cal Crossover Units 10/01/03 - 06/30/04 (34,223)							
- Enhanced SD/MC (Children) Units 07/01/03 - 09/30/03 (4,548)							
- Enhanced SD/MC (Children) Units 10/01/03 - 06/30/04 (24,053)							
- Enhanced SD/MC(Refugees) Units 07/01/03 - 06/30/04 (920)							
- Healthy Families (SED) Units 07/01/03 - 09/30/03 (1,514)							
- Healthy Families (SED) Units 10/01/03 - 06/30/04 (13,934)							
Subtotal 07/01/03 - 09/30/03 (24,918)							
Subtotal 10/01/03 - 06/30/04 (73,130)							
Total (98,048)							
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							



AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
58 59 60 61 62 63 64 65 66 67 68 69 Info.	MH 1966	2		<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS OF SERVICE/TIME</u></b> <b><u>CONTRACT PROVIDERS</u></b>			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME - CONTRACT PROVIDERS</u></b>			
Info.	MH 1966A		TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 - CONTRACT PROVIDERS **	3,880,550	0	3,880,550 *
Info.	MH 1966A		TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 - CONTRACT PROVIDERS **	11,322,738	0	11,322,738 *
Info.				TOTAL MEDI-CAL UNITS	<u>15,203,288</u>	<u>0</u>	<u>15,203,288</u>
				To adjust total Medi-Cal units per State DMH Summary of Approved Claims Report dated December 3, 2008 to agree with total Medi-Cal units per the County's records. State DMH Approved Claims Report agrees with the County records. Copies of workpapers detailing adjustments by service functions have been provided to the County. (A separate audit report will not be issued to the contract providers.)			
72	MH 1966A		TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 - CONTRACT PROVIDERS **	3,880,550	(6,538)	3,874,012 *
73	MH 1966A		TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 - CONTRACT PROVIDERS **	11,322,738	(272,765)	11,049,973 *
Info.				TOTAL MEDI-CAL UNITS	<u>15,203,288</u>	<u>(279,303)</u>	<u>14,923,985</u>
				To adjust the County's records to incorporate the following Medi-Cal units adjustments. Copies of workpapers detailing adjustments by service functions have been provided to the County. (A separate audit report will not be issued to the contract providers.)			
				DMH Disallowed Claims (152,271)			
				Disallowed EPSDT per DMH Medi-Cal Oversight Audit (46,699)			
				Claimed IMD Units 0			
				County Manual Credits (79,707)			
				Compliance Issue #07-033 - LE 00975 College Community (626)			
				Total <u>(279,303)</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME - CONTRACT PROVIDERS</b>			
74	MH 1966A		TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 - CONTRACT PROVIDERS **	3,874,012	(7,349)	3,866,663 *
75	MH 1966A		TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 - CONTRACT PROVIDERS **	11,049,973	(12,306)	11,037,667 *
Info.				TOTAL MEDI-CAL UNITS	<u>14,923,985</u>	<u>(19,655)</u>	<u>14,904,330</u>
				To reduce total Medi-Cal units of service/time for contract providers as Medi-Cal units of service/time exceed total units. Medi-Cal units of service/time cannot exceed total units. Copies of workpapers detailing adjustments by service functions have been provided to the County. (A separate audit report will not be issued to the contract providers.)			
76	MH 1966A		TOTAL	MEDI-CAL UNITS 07/01/03 - 09/30/03 - CONTRACT PROVIDERS **	3,866,663	(66,983)	3,799,680
77	MH 1966A		TOTAL	MEDI-CAL UNITS 10/01/03 - 06/30/04 - CONTRACT PROVIDERS **	11,037,667	(60,705)	10,976,962
Info.				TOTAL MEDI-CAL UNITS	<u>14,904,330</u>	<u>(127,688)</u>	<u>14,776,642</u>
				To reduce total Medi-Cal units for contract providers by audited Medicare/ Crossover units, audited Enhanced SD/MC (Children) units, audited Enhanced SD/MC (Refugees) units and audited Healthy Families (SED) units per State DMH Summary Net Approved Claims Report dated December 3, 2008. Copies of workpapers detailing adjustments by service functions have been provided to the County. (A separate audit report will not be issued to the contract providers.)			
				- Medicare/Medi-Cal Crossover Units 07/01/03 - 09/30/03 (51,641)			
				- Medicare/Medi-Cal Crossover Units 10/01/03 - 06/30/04 (1,298)			
				- Enhanced SD/MC (Children) Units 07/01/03 - 09/30/03 (14,048)			
				- Enhanced SD/MC (Children) Units 10/01/03 - 06/30/04 (52,556)			
				- Enhanced SD/MC (Refugees) Units 07/01/03 - 06/30/04 (405)			
				- Healthy Families (SED) Units 07/01/03 - 09/30/03 (1,294)			
				- Healthy Families (SED) Units 10/01/03 - 06/30/04 (6,446)			
				Subtotal 07/01/03 - 09/30/03 (66,983)			
				Subtotal 10/01/03 - 06/30/04 (60,705)			
				Total (127,688)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUES - COUNTY</u></b>			
78	MH 1968	28	K	SD/MC + CROSSOVER REVENUE - 07/01/03 - 09/30/03	\$ 43,193	\$ (1,303)	\$ 41,890
79	MH 1968	28A	K	SD/MC + CROSSOVER REVENUE - 10/01/03 - 06/30/04	\$ 51,650	\$ (3,905)	\$ 47,745
Info.				TOTAL	\$ 94,843	\$ (5,208)	\$ 89,635
				To eliminate Medicare revenue received on behalf of Medicare only clients.			
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u></b>			
80	MH 1979	23	J	ADJUSTED TOTAL SD/MC REIMBURSEMENT (FFP)	\$ 16,290,412	\$ (340,150)	\$ 15,950,262
81	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP)	\$ 24,726	\$ 2,523	\$ 27,249
Info.				TOTAL	\$ 16,315,138	\$ (337,627)	\$ 15,977,511
				To adjust the Total SD/MC (FFP) and the Total Healthy Families (FFP) due to adjustments to costs, revenues, and units of service/time.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE				00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u></b>			
82	MH 1979	23	J	ADJUSTED TOTAL SD/MC REIMBURSEMENT (FFP)	\$ 15,110,543	\$ (19,354)	\$ 15,091,189
83	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP)	9,565	(914)	8,651
Info.				TOTAL	\$ <u>15,120,108</u>	\$ <u>(20,268)</u>	\$ <u>15,099,840</u>
				To adjust contract providers Total SD/MC (FFP) and the Total Healthy Families (FFP) due to adjustments to costs, revenues, and units of service/time. (A separate audit report will not be issued to the contract providers.)			
				LE #00136 New Alternatives	\$ 108,559	\$ (99)	\$ 108,460
				LE #00203 Pacific Clinics	1,521,985	15	1,522,000
				LE #00457 Sunny Hills Children's Garden	4,031	0	4,031
				LE #00478 Royale Health Care Center	562,281	0	562,281
				LE #00479 Child Guidance Center	1,359,624	2,814	1,362,438
				LE #00480 Western Youth Services	3,147,323	(26,071)	3,121,252
				LE #00482 Orange County Association for Mental Health	530,875	43	530,918
				LE #00518 Olive Creat Treatment Center	1,136,138	(1)	1,136,137
				LE #00535 Anaheim Union High School District	22,321	0	22,321
				LE #00542 Latino Psychological/Social Services	1,004,136	2,961	1,007,097
				LE #00596 Kinship Center	700,308	0	700,308
				LE #00654 Community Service Programs	198,161	(7)	198,154
				LE #00793 Canyon Acres Children's Services	408,910	(2)	408,908
				LE #00801 Aspen Community Services / MSO	2,100,637	1,062	2,101,699
				LE #00870 Crittenton Services	246,407	15	246,422
				LE #00916 South Coast Childrens Society	880,938	(22)	880,916
				LE #00975 Aspen Groups, Inc	942,591	(972)	941,619
				LE #01061 Hillview Acres Childrens Home	222,664	(4)	222,660
				LE #01207 Shandin Hills Rehabilitation Center	22,219	0	22,219
				Total	\$ <u>15,120,108</u>	\$ <u>(20,268)</u>	\$ <u>15,099,840</u>
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider COUNTY OF ORANGE				Provider Number 00030	No. of Adj. 95	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
84	SCH.4	1	3	TOTAL SD/MC ACTUALS  To adjust the SD/MC actuals as a result of adjustments to total computable Medi-Cal Costs as reflected in MH1979 for both the County Program and its contract providers. The amount utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 49,520,395	\$ (623,203)	\$ 48,897,192
85	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 41,203,620	\$ (208,334)	\$ 40,995,286 *
86	SCH 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.	\$ 28,302,900	\$ (208,334)	\$ 28,094,566 *
87	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 40,995,286	\$ 208,334	\$ 41,203,620 *
88	SCH 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 85 and 86 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 89 and 90 below.	** \$ 28,094,566	\$ 208,334	\$ 28,302,900 *
89	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 41,203,620	\$ (83,316)	\$ 41,120,304
90	SCH 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.	** \$ 28,302,900	\$ (83,316)	\$ 28,219,584
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider					Provider Number	No. of Adj.	Fiscal Period Ended	
COUNTY OF ORANGE					00030	95	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited	
Adj. No.	Form/ Sch.	Line	Col.					
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>				
91	SCH 4	10	3	NET COST SETTLEMENT AMOUNT  To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medi-Cal), total SD/MC Claims and EPSDT Claims.	\$ 14,243,064	\$ (214,128)	\$ 14,028,936	
92	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This report covered the period from April 1, 2004 to June 30, 2004. This represents the original SGF recoupment.	\$ 14,243,064	\$ (83,896)	\$ 14,159,168 *	
93	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 92 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 94 below.	** \$ 14,159,168	\$ 83,896	\$ 14,243,064 *	
94	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 14,243,064	\$ (33,551)	\$ 14,209,513	
95	SCH 4	12	3	STATE GENERAL FUND DUE STATE  To adjust the State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:  Audited Net Cost Settlement Amount                      Adj 91     \$ 14,028,936 Audited State General Fund Distribution                      Adj 94     14,209,513 				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY

County Code: 30

Legal Entity: COUNTY OF ORANGE		A	B	C
Legal Entity Number: 00030		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	63,117,033	130,166,141	193,283,174
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(69,132,802)	(69,132,802)
4	Other Adjustments from MH 1962	(9,140,763)	(22,107,099)	(31,247,862)
5	Total Costs Before Medi-Cal Adjustments	53,976,270	38,926,240	92,902,510
6	Medi-Cal Adjustments from MH 1961		(160,056)	(160,056)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			92,742,453
	Administrative Costs (County Only)			
9	SD/MC Administration			8,755,260
10	Healthy Families Administration			15,963
11	Non-SD/MC Administration			14,757,676
12	Total Administrative Costs			23,528,899
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			472,970
18	Mode Costs (Direct Service and MAA)			68,740,584
19	Total Costs - Lines 9 through 18			92,742,453



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
MEDI-CAL ADJUSTMENTS TO COSTS  
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH  
  
FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY  
County Code: 30

Legal Entity: COUNTY OF ORANGE		A	B	C
Legal Entity Number: 00030		Salaries and Benefits	Other	Total Adjustments
1	TO ELIMINATE MENTAL HEALTH INTEREST			
2	REPORTED ON MH 1962		(160,056)	(160,056)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(160,056)	(160,056)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

FISCAL YEAR 2003 - 2004

MH 1962 (08/04)

County: ORANGE COUNTY  
County Code: 30

Legal Entity: COUNTY OF ORANGE		A	B	C
Legal Entity Number: 00030		Salaries and Benefits	Other	Total Adjustments
1	DRUG ABUSE PROGRAM	(14,418,350)	(24,577,326)	(38,995,676)
2	DAMHS	(2,295,494)	(3,028,216)	(5,323,710)
3	ADMIN COSTS	(10,630,771)	(10,873,110)	(21,503,881)
4	STATE HOSPITAL EXPENDITURES		(4,238,236)	(4,238,236)
5	DUAL DIAGNOSIS PROGRAM COSTS	2,617,769	1,683,531	4,301,300
6	MENTAL HEALTH CWCAP		1,805,100	1,805,100
7	MENTAL HEALTH INTEREST		160,056	160,056
8	ADMIN ALLOCATION	15,586,108	8,895,034	24,481,142
9	OTHER MH CONTRACT		(8,773,751)	(8,773,751)
10	ETS CONTRACT		944,808	944,808
11	FFS - PACIFICARE BEHAVIORAL HEALTH		4,877,985	4,877,985
12	GROUP HOMES		1,984,920	1,984,920
13	HOMELESS BEDS		183,480	183,480
14	PA/PG		3,854,737	3,854,737
15	RESIDENTIAL REHAB		956,358	956,358
16	SSA		470,334	470,334
17	TRC CONTRACT		3,191,967	3,191,967
18	VALUE OPTIONS		375,230	375,230
19	VARIANCE DUE TO ROUNDING	(25)		(25)
20	<b>Total Adjustments</b>	(9,140,763)	(22,107,099)	(31,247,862)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO MODES OF SERVICE  
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH  
  
FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY  
County Code: 30

Legal Entity: COUNTY OF ORANGE		A
Legal Entity Number: 00030		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	68,740,584
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	6,132,926
4	Day Services (Mode 10)	2,398,319
5	Outpatient Services (Mode 15 Program 1 + Program 2)	53,413,935
6	Outreach Services (Mode 45)	183,480
7	Medi-Cal Administrative Activities (Mode 55)	2,284,372
8	Support Services (Mode 60)	4,327,552
9	Total - Lines 2 through 8	68,740,584

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1  
FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY County Code: 30		CR		CR					
Legal Entity: COUNTY OF ORANGE		A	B	C	D	E	F	G	
Legal Entity Number: 00030			Service	Service	Service	Service	Service	Service	
Mode: 05 - Other 24 Hour Services (All Other SFC)		Mode Total	Function	Function	Function	Function	Function	Function	
1	Allocation Percentage	100.00%	60	30					
2	Total Units		47.96%	52.04%					
3	Gross Cost	6,132,926	2,941,278	3,191,648					
4	Cost per Unit		30.15	213.16					
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03							
8A		10/01/03 - 06/30/04							
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units		97,548	14,973					
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		6,132,926	2,941,278	3,191,648				

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY		CR						
County Code: 30								
Legal Entity: COUNTY OF ORANGE		A	B	C	D	E	F	G
Legal Entity Number: 00030			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		39,478					
3	Gross Cost	2,398,319	2,398,319					
4	Cost per Unit		60.75					
5	SMA per Unit		85.68					
6	Published Charge per Unit		85.68					
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	2,113					
8A		10/01/03 - 06/30/04	6,993					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		30,382					
13	Medi-Cal Costs	07/01/03 - 09/30/03	128,366	128,366				
13A		10/01/03 - 06/30/04	424,223	424,223				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	181,042	181,042				
14A		10/01/03 - 06/30/04	598,303	598,303				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	181,042	181,042				
15A		10/01/03 - 06/30/04	598,303	598,303				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		1,845,730	1,845,730				

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 3

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY  
County Code: 30

Legal Entity: COUNTY OF ORANGE		A	CR	CR	CR	CR	CR	CR
Legal Entity Number: 00030		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)			01	10	30	40	50	60
1	Allocation Percentage	100.00%	26.88%	4.63%	18.63%	16.31%	2.90%	23.04%
2	Total Units		7,336,625	1,013,481	4,046,817	3,380,331	613,743	2,500,151
3	Gross Cost	47,847,387	12,859,341	2,214,691	8,915,557	7,803,577	1,386,019	11,025,981
4	Cost per Unit		1.75	2.19	2.20	2.31	2.26	4.41
5	SMA per Unit		1.83	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit		1.83	2.36	2.36	2.36	2.36	4.37
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	636,433	38,423	294,468	251,866	20,407	223,183
8A		10/01/03 - 06/30/04	1,874,057	150,180	912,385	783,013	75,326	649,503
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				6,781	418	11,545
9A		10/01/03 - 06/30/04			35	10,452	1,419	21,617
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	644	1,022	457	403	113	409
10A		10/01/03 - 06/30/04	4,264	2,438	3,097	2,783	1,067	2,878
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	143	512	340	379		140
11A		10/01/03 - 06/30/04	2,113	2,547	3,616	3,335	306	1,159
12	Non-Medi-Cal Units		4,818,971	818,359	2,832,419	2,321,319	514,687	1,589,717
13	Medi-Cal Costs	07/01/03 - 09/30/03	3,594,226	1,115,514	83,963	648,744	581,439	46,085
13A		10/01/03 - 06/30/04	11,035,070	3,284,772	328,178	2,010,079	1,807,605	170,109
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	3,710,976	1,164,672	90,678	694,944	594,404	48,161
14A		10/01/03 - 06/30/04	11,407,604	3,429,524	354,425	2,153,229	1,847,911	177,769
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,710,976	1,164,672	90,678	694,944	594,404	48,161
15A		10/01/03 - 06/30/04	11,407,604	3,429,524	354,425	2,153,229	1,847,911	177,769
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	67,884			15,654	944	50,915
17A		10/01/03 - 06/30/04	122,744			24,129	3,205	95,334
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	67,836			16,003	986	50,452
18A		10/01/03 - 06/30/04	122,564			83	24,667	3,349
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	67,836			16,003	986	50,452
19A		10/01/03 - 06/30/04	122,564			83	24,667	3,349
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	7,358	1,129	2,233	1,007	930	255
21A		10/01/03 - 06/30/04	47,771	7,474	5,328	6,823	6,425	2,410
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	7,674	1,179	2,412	1,079	951	267
22A		10/01/03 - 06/30/04	49,572	7,803	5,754	7,309	6,568	2,518
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	7,674	1,179	2,412	1,079	951	267
23A		10/01/03 - 06/30/04	49,572	7,803	5,754	7,309	6,568	2,518
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	3,611	251	1,119	749	875	617
29A		10/01/03 - 06/30/04	32,930	3,704	5,566	7,966	7,699	691
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	3,779	262	1,208	802	894	612
30A		10/01/03 - 06/30/04	34,403	3,867	6,011	8,534	7,871	722
31	Healthy Families Published Charges	07/01/03 - 09/30/03	3,779	262	1,208	802	894	612
31A		10/01/03 - 06/30/04	34,403	3,867	6,011	8,534	7,871	722
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		32,935,793	8,446,498	1,788,304	6,240,112	5,358,822	1,162,320
								7,010,852

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

PAGE 2 OF 3

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY		CR	CAW	CAW	CAW	CAW	CAW	CAW
County Code: 30								
Legal Entity: COUNTY OF ORANGE		H	I	J	K	L	M	N
Legal Entity Number: 00030		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		70	01	10	30	40	50	60
1	Allocation Percentage	6.51%	0.64%	0.01%	0.10%	0.27%	0.02%	0.05%
2	Total Units	942,132	140,266	1,178	16,823	45,554	3,594	4,489
3	Gross Cost	3,116,805	308,254	3,367	48,083	130,200	10,272	23,558
4	Cost per Unit	3.31	2.20	2.86	2.86	2.86	2.86	5.25
5	SMA per Unit	3.52	1.83	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit	3.52	1.83	2.36	2.36	2.36	2.36	4.37
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	40,570					
8A		10/01/03 - 06/30/04	172,278					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03	112					
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04	2,001					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04	663					
12	Non-Medi-Cal Units		726,508	140,266	1,178	16,823	45,554	3,594
12								4,489
13	Medi-Cal Costs	07/01/03 - 09/30/03	134,216					
13A		10/01/03 - 06/30/04	569,938					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	142,806					
14A		10/01/03 - 06/30/04	606,419					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	142,806					
15A		10/01/03 - 06/30/04	606,419					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	371					
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	394					
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	394					
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04	6,620					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04	7,044					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04	7,044					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04	2,193					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04	2,334					
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04	2,334					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		2,403,468	308,254	3,367	48,083	130,200	10,272
33								23,558

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY  
County Code: 30

CAW

Legal Entity: COUNTY OF ORANGE		O	P	Q	R	S	T	U
Legal Entity Number: 00030		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)		70						
1	Allocation Percentage	0.00%						
2	Total Units	398						
3	Gross Cost	1,682						
4	Cost per Unit	4.23						
5	SMA per Unit	3.52						
6	Published Charge per Unit	3.52						
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03						
8A		10/01/03 - 06/30/04						
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units	398						
13	Medi-Cal Costs	07/01/03 - 09/30/03						
13A		10/01/03 - 06/30/04						
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03						
14A		10/01/03 - 06/30/04						
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs	1,682						



ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY			TBS	ASO	ASO	ASO	ASO	ASO	
County Code: 30									
Legal Entity: COUNTY OF ORANGE			A	B	C	D	E	F	G
Legal Entity Number: 00030				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Mode Total	Function	Function	Function	Function	Function	Function
			58	01	30	40	50	60	
1	Allocation Percentage		100.00%	5.63%	0.07%	0.19%	5.79%	0.06%	0.63%
2	Total Units			163,935	2,520	6,240	186,600	1,875	13,050
3	Gross Cost		5,566,548	313,333	3,696	10,787	322,570	3,242	34,935
4	Cost per Unit			1.91	1.47	1.73	1.73	1.73	2.68
5	SMA per Unit			2.36	1.83	2.36	2.36	2.36	4.37
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		33,100	720	2,205	39,540	840	4,140
8A		10/01/03 - 06/30/04		100,504	1,800	3,765	142,800	930	8,655
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11		07/01/03 - 09/30/03							
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04				105	60		
12		Non-Medi-Cal Units		30,331		165	4,200	105	255
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,312,351	63,265	1,056	3,812	68,352	1,452	11,083
13A		10/01/03 - 06/30/04	3,949,552	192,096	2,640	6,509	246,854	1,608	23,170
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,711,954	78,116	1,318	5,204	93,314	1,982	18,092
14A		10/01/03 - 06/30/04	5,214,945	237,189	3,294	8,885	337,008	2,195	37,822
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	1,721						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	2,315						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	3,687						
21A		10/01/03 - 06/30/04	13,582						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	4,203						
22A		10/01/03 - 06/30/04	14,617						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04	2,262						
26		Enhanced SD/MC (Refugees) SMA Upper Limits	2,573						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28		Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	359			182	104		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	460			248	142		
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		283,034	57,972		285	7,260	182	683

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY		MHS	MHS	MHS	MHS	MHS	MHS	MHS
County Code: 30								
Legal Entity: COUNTY OF ORANGE		H	I	J	K	L	M	N
Legal Entity Number: 00030		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function	Function
		31	41	51	61	32	42	52
1	Allocation Percentage	1.91%	28.25%	0.05%	38.18%	0.77%	7.05%	0.10%
2	Total Units	43,265	639,585	1,095	864,575	17,520	159,600	2,205
3	Gross Cost	106,358	1,572,285	2,692	2,125,376	43,069	392,343	5,421
4	Cost per Unit	2.46	2.46	2.46	2.46	2.46	2.46	2.46
5	SMA per Unit	2.36	2.36	2.36	4.37	2.36	2.36	2.36
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	16,442	156,984	495	197,567	6,430	43,560
8A		10/01/03 - 06/30/04	24,169	443,819	553	621,575	10,690	112,440
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04	60	310		330		
10	Enhanced SD/MC Units	07/01/03 - 09/30/03	180	150		330		60
10A		10/01/03 - 06/30/04	180	140		785	60	1,260
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04	60			200	120	480
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						30
12	Non-Medi-Cal Units		2,174	38,182	47	43,788	220	1,800
13	Medi-Cal Costs	07/01/03 - 09/30/03	40,419	385,912	1,217	485,677	15,807	107,083
13A		10/01/03 - 06/30/04	59,414	1,091,036	1,360	1,528,012	26,279	276,410
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	38,803	370,482	1,168	863,368	15,175	102,802
14A		10/01/03 - 06/30/04	57,039	1,047,413	1,305	2,716,283	25,228	265,358
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04	147	762		811		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04	142	732		1,442		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	442	369		811		147
21A		10/01/03 - 06/30/04	442	344		1,930	147	3,097
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	425	354		1,442		142
22A		10/01/03 - 06/30/04	425	330		3,430	142	2,974
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04	147			492	295	1,180
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04	142			874	283	1,133
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						74
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						71
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		5,344	93,862	116	107,644	541	4,425
								(0)

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY County Code: 30		MHS	MHS	MHS	MHS	MHS	MHS
Legal Entity: COUNTY OF ORANGE		O	P	Q	R	S	T
Legal Entity Number: 00030		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)		33	43	34	44	35	65
1	Allocation Percentage	0.80%	7.45%	0.29%	2.41%	0.34%	0.03%
2	Total Units	18,130	168,780	6,480	54,570	7,740	755
3	Gross Cost	44,569	414,910	15,930	134,149	19,027	1,856
4	Cost per Unit	2.46	2.46	2.46	2.46	2.46	2.46
5	SMA per Unit	2.36	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit						
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/03 - 09/30/03	4,710	34,860	1,680	10,350	
8A		10/01/03 - 06/30/04	13,080	130,260	4,680	42,840	755
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					
9A		10/01/03 - 06/30/04					
10	Enhanced SD/MC Units	07/01/03 - 09/30/03	60	720			
10A		10/01/03 - 06/30/04	220	1,980	660	180	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04				60	
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					
11A		10/01/03 - 06/30/04					
12	Non-Medi-Cal Units		60	960	120	720	60
13	Medi-Cal Costs	07/01/03 - 09/30/03	11,579	85,696	4,130	25,443	
13A		10/01/03 - 06/30/04	32,155	320,217	11,505	105,313	1,856
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	11,116	82,270	3,965	24,426	
14A		10/01/03 - 06/30/04	30,869	307,414	11,045	101,102	3,299
15	Medi-Cal Published Charges	07/01/03 - 09/30/03					
15A		10/01/03 - 06/30/04					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03					
16A		10/01/03 - 06/30/04					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					
17A		10/01/03 - 06/30/04					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					
18A		10/01/03 - 06/30/04					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					
19A		10/01/03 - 06/30/04					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					
20A		10/01/03 - 06/30/04					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	147	1,770			
21A		10/01/03 - 06/30/04	541	4,867	1,622	442	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	142	1,699			
22A		10/01/03 - 06/30/04	519	4,673	1,558	425	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03					
23A		10/01/03 - 06/30/04					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03					
24A		10/01/03 - 06/30/04					
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04				147	
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04				142	
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04					
29	Healthy Families Costs	07/01/03 - 09/30/03					
29A		10/01/03 - 06/30/04					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					
30A		10/01/03 - 06/30/04					
31	Healthy Families Published Charges	07/01/03 - 09/30/03					
31A		10/01/03 - 06/30/04					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					
32A		10/01/03 - 06/30/04					
33	Non-Medi-Cal Costs		147	2,360	295	1,770	147

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY  
County Code: 30

CR

Legal Entity: COUNTY OF ORANGE		A	B	C	D	E	F	G
Legal Entity Number: 00030		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		9,174					
3	Gross Cost	183,480	183,480					
4	Cost per Unit		20.00					
5	Non-Medi-Cal Units		9,174					
6	Non-Medi-Cal Costs	183,480	183,480					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY  
County Code: 30

County Code: 30		MAA		MAA	MAA	MAA	MAA	MAA
Legal Entity: COUNTY OF ORANGE		A	B	C	D	E	F	G
Legal Entity Number: 00030		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 55 - Medi-Cal Administrative Activities			01	04	07	11	14	17
1	Allocation Percentage	100.00%	9.66%	2.31%	22.02%	3.54%	25.17%	5.76%
2	Total Units		349,200	129,420	731,820	136,260	840,600	228,480
3	Total Expenditures	2,284,372	220,617	52,815	503,119	80,934	575,049	131,575
4	Cost per Unit		0.63	0.41	0.69	0.59	0.68	0.58
5	Non-Medi-Cal Costs	945,630						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 2 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY		MAA		MAA		MAA		MAA			
County Code: 30											
Legal Entity: COUNTY OF ORANGE		H	I	J	K	L	M	N			
Legal Entity Number: 00030		Service	Service	Service	Service	Service	Service	Service			
Mode: 55 - Medi-Cal Administrative Activities		Function	Function	Function	Function	Function	Function	Function			
		21	24	27	31	35					
1	Allocation Percentage	6.85%	13.72%	0.56%	5.86%	4.54%					
2	Total Units	221,160	377,460	18,420	284,940	146,160					
3	Total Expenditures	156,372	313,429	12,896	133,956	103,610					
4	Cost per Unit	0.71	0.83	0.70	0.47	0.71					
5	Non-Medi-Cal Costs										

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY		CR		CR	CR			
County Code: 30								
Legal Entity: COUNTY OF ORANGE		A	B	C	D	E	F	G
Legal Entity Number: 00030		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			30	40	60			
1	Allocation Percentage	100.00%	89.07%	10.87%	0.06%			
2	Total Units		91,948	16,918	9			
3	Gross Cost	4,327,552	3,854,737	470,334	2,481			
4	Cost per Unit		41.92	27.80	275.67			
5	Non-Medi-Cal Units (Same as Line 2)		91,948	16,918	9			
6	Non-Medi-Cal Costs (Same as Line 3)	4,327,552	3,854,737	470,334	2,481			

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY County Code: 30 Legal Entity: COUNTY OF ORANGE Legal Entity Number: 00030			REIMBURSEMENT TYPE				PC	Costs			Costs	
			A	B	C	D	E	F	G	H	I	K
			Mode 55				Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29	Total MAA					Mode 15 Program (2)	
1	Medi-Cal Costs	07/01/03 - 09/30/03							128,366	3,594,226	3,722,592	5,034,943
1A		10/01/03 - 06/30/04							424,223	11,035,070	11,459,293	15,408,845
2	Medi-Cal SMA	07/01/03 - 09/30/03							181,042	3,710,976	3,892,017	5,603,971
2A		10/01/03 - 06/30/04							598,303	11,407,604	12,005,908	17,220,853
3	Medi-Cal P. C.	07/01/03 - 09/30/03							181,042	3,710,976	3,892,017	3,892,017
3A		10/01/03 - 06/30/04							598,303	11,407,604	12,005,908	12,005,908
4	Medi-Cal N. R.	07/01/03 - 09/30/03										
4A		10/01/03 - 06/30/04										
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							128,366	3,594,226	3,722,592	5,034,943
5A		10/01/03 - 06/30/04							424,223	11,035,070	11,459,293	15,408,845
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03							67,884	67,884		67,884
6A		10/01/03 - 06/30/04							122,744	122,744	1,721	124,465
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03							67,836	67,836		67,836
7A		10/01/03 - 06/30/04							122,564	122,564	2,315	124,880
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03							67,836	67,836		67,836
8A		10/01/03 - 06/30/04							122,564	122,564		122,564
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03										
9A		10/01/03 - 06/30/04										
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03							67,884	67,884		67,884
10A		10/01/03 - 06/30/04							122,744	122,744	1,721	124,465
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							128,366	3,662,109	3,790,475	5,102,827
11A		10/01/03 - 06/30/04							424,223	11,157,814	11,582,037	15,533,310
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03							7,358	7,358		11,046
12A		10/01/03 - 06/30/04							47,771	47,771	13,582	61,353
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03							7,674	7,674		11,877
13A		10/01/03 - 06/30/04							49,572	49,572	14,617	64,189
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03							7,674	7,674		7,674
14A		10/01/03 - 06/30/04							49,572	49,572		49,572
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03										
15A		10/01/03 - 06/30/04										
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03							7,358	7,358		11,046
16A		10/01/03 - 06/30/04							47,771	47,771	13,582	61,353
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04										2,262
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04										2,573
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04										
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04										
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							128,366	3,669,467	3,797,834	5,113,872
21A	(Excludes Refugees)	10/01/03 - 06/30/04							424,223	11,205,585	11,629,808	15,594,663
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04										2,262
23	Healthy Families Cost	07/01/03 - 09/30/03								3,611	3,611	3,611
23A		10/01/03 - 06/30/04								32,930	32,930	33,289
24	Healthy Families SMA	07/01/03 - 09/30/03								3,779	3,779	3,779
24A		10/01/03 - 06/30/04								34,403	34,403	34,863
25	Healthy Families P. C.	07/01/03 - 09/30/03								3,779	3,779	3,779
25A		10/01/03 - 06/30/04								34,403	34,403	34,403
26	Healthy Families N. R.	07/01/03 - 09/30/03										
26A		10/01/03 - 06/30/04										
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03								3,611	3,611	3,611
27A		10/01/03 - 06/30/04								32,930	32,930	33,289
	Less: Patient and Other Payor Revenue											
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								41,628	41,628	41,890
28A		10/01/03 - 06/30/04								47,521	47,521	47,745
29	Enhanced SD/MC (Children) Revenue											
30	Enhanced SD/MC (Refugees) Revenue											
31	Healthy Families Revenue											
32	Total Expenditures from MAA (Mode 55)		776,551	1,025,124	482,697	2,284,372						
33	Medi-Cal Eligibility Factor (Average)			37.29%								
34	Revenue - MAA											
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03	776,551	382,217	179,974	1,338,742			128,366	3,627,839	3,756,206	5,071,982
35A		10/01/03 - 06/30/04							424,223	11,158,064	11,582,287	15,546,918
36	Net Due - Enhanced SD/MC (Refugees)										2,262	2,262
37	Net Due - Healthy Families	07/01/03 - 09/30/03								3,611	3,611	3,611
37A		10/01/03 - 06/30/04								32,930	32,930	33,289
	Amount Negotiated Rates Exceed Costs											
38	SD/MC (Includes Children)	07/01/03 - 09/30/03										
38A		10/01/03 - 06/30/04										
39	Enhanced SD/MC (Refugees)											
40	Healthy Families	07/01/03 - 09/30/03										
40A		10/01/03 - 06/30/04										



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: ORANGE COUNTY  
County Code: 30

Legal Entity: COUNTY OF ORANGE		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00030		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			20,710,797	20,710,797						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		7,470,436	28,303,451	35,773,887						
3	Total Medi-Cal Direct Service Gross Reimbursement				56,484,684						
4	Medi-Cal Administrative Reimbursement Limit				8,472,703						
5	Medi-Cal Administration				8,755,260						
6	Medi-Cal Administrative Reimbursement				8,472,703	4,236,351					4,236,351
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			36,900	36,900						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			13,308	13,308						
7B	Total Healthy Families Direct Service Gross Reimbursement				50,208						
8	Healthy Families Administrative Reimbursement Limit				5,021						
9	Healthy Families Administration				15,963						
10	Healthy Families Administrative Reimbursement				5,021				3,264		3,264
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09	776,551			776,551	388,276					388,276
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	382,217			382,217	191,109					191,109
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)	179,974			179,974					134,980	134,980
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services			5,060,937	5,060,937		2,750,619				2,750,619
16A				15,485,565	15,485,565			8,199,607			8,199,607
17	Enhanced SD/MC Net Reimb. (Children)			11,046	11,046				7,180		7,180
17A				61,353	61,353				39,879		39,879
18	Enhanced SD/MC Net Reimb. (Refugees)			2,262	2,262				2,262		2,262
19	Total SD/MC Reimbursement Before Excess FFP										15,950,262
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										15,950,262
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										15,950,262
24	Healthy Families Net Reimbursement			3,611	3,611				2,347		2,347
24A				33,289	33,289				21,638		21,638
25	Total Healthy Families Reimbursement Before Excess FFP										27,249
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										27,249